Mind the Gap: Budgets and Service Delivery

2013 ANNUAL REPORT
CONTENTS

INTRODUCTION ......................................................................................................................... 2

2013 HIGHLIGHTS: SUPPORTING, STUDYING, AND PROMOTING BUDGET WORK AND OPEN BUDGETS .......................................................................................................................... 4

OPENING BUDGETS

Special Feature: Open Budget Survey ......................................................................................... 10

WHAT HAVE WE LEARNED ABOUT OPENING BUDGETS? .......................................................... 14

Essay 1: How Can Donors Best Complement Domestic Civil Society in Promoting Budget Transparency and Accountability? .......................................................... 14

Essay 2: What Have We Learned About Measuring Budget Transparency and Accountability at the Subnational and Sector level? .................................................. 16

Essay 3: What Have We Learned About Public Participation and Citizen Engagement in Budget Processes? ........................................................................................................... 17

TRANSFORMING LIVES

WHAT HAVE WE LEARNED ABOUT USING BUDGETS TO TRANSFORM LIVES? ..................... 19


Essay 5: What Have We Learned About How Civil Society Moves from Transparency to Service-Centered Budget Advocacy? ............................................................. 21

MEETING THE CHALLENGE: IBP’S PRIORITIES FOR GOING FORWARD .............................. 24

ACKNOWLEDGEMENTS ............................................................................................................... 28

ANNEX A: SELECTED IBP CONFERENCES, BRIEFINGS, AND CAPACITY BUILDING IN 2013 ............................................................................................................................. 34

ANNEX B: IBP PUBLICATIONS, MULTIMEDIA PRODUCTIONS, AND DIGITAL RESOURCES IN 2013 .................................................................................................................. 40

ANNEX C: SELECTED IBP PRESENTATIONS IN 2013 ................................................................ 44
INTRODUCTION

BUDGET WORK IN 2013 AND BEYOND

The general context for using budgets to fight poverty is significantly more promising than it was when IBP began to promote open budgets over 15 years ago. Civil society’s capacity for assessing and influencing budgets is far stronger; the international community is increasingly focused on supporting greater openness in managing public resources; and many countries, particularly developing countries, are aligning their budget practices with international good practices. Meanwhile, remarkable advances in technologies make it easier for worldwide networks to succeed while creating new possibilities for research and advocacy. Combined, these developments mean the potential for dramatic advances in budget policies and processes — and consequently for changing the lives of the poorest — is greater today than ever before.

Much is at stake. Over the next few years there are likely to be several major new sources of public funds available to governments in developing countries, including:

• public and private funds for climate change adaptation and mitigation,
• growing domestic revenues from natural resource exploitation, and
• existing commitments for increased international aid.

Whether these potentially immense new resources will decrease poverty or line the pockets of those who need it least largely depends on the degree of budget transparency and accountability in the
affected countries. If governments manage these additional resources openly and wisely, hundreds of millions of people will benefit greatly. If not, these resources will be frittered away, and the world will lose the biggest opportunity to date to eliminate extreme poverty.

A positive outcome is not assured. While budget transparency has improved globally, the budget in a significant number of countries — including likely recipients of the new resources — remains closed to citizens and formal oversight institutions. Without access to information, citizens and civil society cannot hold government accountable for the use of public funds. Moreover, service delivery deficiencies remain persistent and widespread; funds that are allocated far too often do not reach the intended beneficiaries and achieve their intended purpose.

IBP’s work is more urgent than ever. To meet this challenge, the organization will embark in 2014 on a new five-year plan to increase public access to information and participation opportunities, build the capacity of domestic oversight institutions to work together to use this information in effective analysis and advocacy, emphasize attention on effective service delivery, and ensure that there is a supportive international environment to reinforce domestic accountability actors. Our work in 2013 was essential in getting us to this point and is the focus of this report.

IBP IN 2013: STRUCTURE OF THE ANNUAL REPORT

2013 was an important but somewhat unusual year for IBP. It was a transitional year in which the majority of our energy was invested in finishing the work on two large five-year projects, while finalizing our next five-year plan. The Partnership Initiative, our major grantmaking and technical assistance effort in 18 focus countries, came to an end in May 2013. In addition, the publication and release of the Open Budget Survey 2012 in the first quarter of 2013 brought to a close a five-year cycle of work on measuring and promoting budget transparency around the world. Drawing on both of these efforts, IBP also finalized in 2013 a substantial set of case studies designed to help us learn about the impact of civil society on budget processes and policies.

This report thus focuses on taking stock of the lessons learned from one period of work as we transition to another. The end of the partnership and open budget project cycles provided us with opportunities to document and synthesize the impact and key lessons from our past work, and to tease out the implications for our work over the next five years. These lessons and the associated program responses are captured in a series of essays that form the core of this Annual Report.

The report begins with the more traditional features of an annual report, including quick summaries of our events, workshops, publications, and presentations in 2013. There is also a special feature on the release of our flagship product, the Open Budget Survey, the use of which has had tremendous influence on budget processes and policies.

To keep the report to a reasonable length, important aspects of our 2013 work are not captured in it. This includes much of the work of the Partnership Initiative that was covered in depth in our 2012 Annual Report, and our international advocacy work that is gaining significant traction. In addition, this year we do not provide a set of quantitative indicators to describe our progress against our strategic plan. We will return to this practice in our next Annual Report by introducing new indicators to track our performance against our new strategic plan.

The heart of the report then consists of a set of essays connected to our tagline – Open Budgets. Transform Lives. This includes three essays on lessons related to the role of donors in opening budgets, transparency at the subnational and sector level, and public participation. The last two essays focus on connecting civil society organizations with other accountability actors for greater impact, and using budget work to improve public service delivery. The report concludes with a discussion of the cross cutting challenges for IBP work going forward.
2013 HIGHLIGHTS: SUPPORTING, STUDYING, AND PROMOTING BUDGET WORK AND OPEN BUDGETS

JANUARY

IBP and its partners released the results of the Open Budget Survey (OBS) 2012 globally through activities in Washington, D.C., and three European cities; eight regional events co-hosted with leading regional governments and CSOs; as well as events organized by partner researchers in each of the 100 countries covered in the Survey. The launch materials included the full report: “Open Budgets. Transform Lives: The Open Budget Survey 2012,” individual summary reports for all 100 countries, the OBS 2012 Data Explorer – an interactive online data portal, and the award-winning OBS 2012 infographic.

IBP convened partner organizations from Ghana, Tanzania, Uganda, Indonesia, and India to exchange strategies and tactics for better linking national and subnational budget work. The exchange was hosted by OBS research partner, SEND-Ghana, and was the last of its kind under the Partnership Initiative.
FEBRUARY

IBP brought together partner organizations in China with local and international mentors to discuss budget transparency opportunities in China and design projects to capitalize on them. Three projects focused on Participatory Budgeting and waste removal at the local government level and subsequently received financial and technical support from IBP.

IBP convened partner and other organizations in El Salvador for a write-shop to design a methodology for and develop a manual on social accountability work in the country, as the closing activity of the Mentoring Government Program.

As part of a three-year program of training and technical assistance, IBP convened the first Kenya County Budget Training Workshop as part of preparatory activities to define IBP’s strategy around Kenya’s devolution process currently underway.


MARCH

IBP convened the first of three capacity development workshops in a series of basic trainings on budget processes, systems, and analysis for Egyptian civil society and media partners. The trainings were designed to provide basic tools to a community of interested organizations in Egypt to push budget transparency demands early in the difficult democratic transition underway in the country. This workshop was replicated several times throughout the year for different audiences.

IBP published the case study “Foreign Assistance and Fiscal Transparency: the Impact of the Open Budget Initiative on Donor Policies and Practices,” which explores how the Open Budget Survey and associated IBP research and advocacy over the past few years has helped shape donor practices on budget transparency.

IBP program officer, Manuela Garza, gave a presentation on “Budget Accountability, Human Rights, and the Global Strategy for Maternal and Child Health” at the Independent Expert Review Group Technical Consultation Meeting, convened by the United Nations High Commission for Human Rights in Geneva. Garza’s high-level presentation is the latest in several years of IBP efforts to raise the global maternal and child health community’s awareness of and commitment to budget transparency and accountability issues.

Vivek Ramkumar, IBP’s director of International Advocacy and the Open Budget Initiative, presented at a high-level “Budget Dialogue between American and Mexican State Government Officials,” held at the Woodrow Wilson Center in Washington, D.C.
APRIL

IBP provided a workshop for Oxfam Novib (ON) program officers to enable them to work with their partners on budget monitoring in Africa. The workshop was held in Mozambique and attended by ON program officers from all over Africa.


IBP program officer, Ravi Duggal, gave a presentation on “Fiscal Transparency and Accountability: Global Experience and Lessons for India,” at the Fiscal Transparency and Open Budgeting meeting hosted by the International Centre for Information Systems and the Office of the Comptroller and Auditor General of India.

MAY

The Open Budget Initiative team convened a “Dialogue on the Future of Budget Transparency in the Middle East and North African (MENA) Region” in Tunisia to launch a conversation among governments and CSOs in eight countries in the region. The meeting agenda reflected the results of the Open Budget Survey 2012.

IBP held a series of webinars and an in-person intermediate-level training to provide partners in 10 Latin American countries with tools to deepen their budget analysis and advocacy skills. This served as a successful pilot for combining online and on-the-ground platforms as a way to reduce the costs of holding intensive IBP training programs, while maintaining the quality of support to partners.

IBP released three case studies on budget transparency at the subnational level in Brazil, Indonesia, and Tanzania. The research tested a new tool to collect comparative data on subnational budget transparency, and the results were launched at a workshop hosted by the Urban Institute and IBP in Washington, D.C.

The Open Budget Survey 2012 release event for Lusophone countries was co-hosted by IBP and the government of Brazil. The event brought together governments and CSOs from Angola, Brazil, Mozambique, Portugal, and São Tomé and Príncipe to discuss the Survey results and examine how Portuguese-speaking countries might support each other to improve budget transparency performance.

Vivek Ramkumar provided the plenary keynote address on “Opportunities and Obstacles for Greater Budget Transparency” at The Exchange Public Financial Management Forum 2013, hosted by the World Bank and African Development Bank in the United Arab Emirates.

IBP convened the first of three capacity development workshops on budget processes, systems, and analysis for Tunisian civil society and media partners.
JUNE

IBP held a training on county budgets and devolution in Kenya for three key IBP partners: I Choose Life (ICL), Kenya Alliance of Resident Associations (KARA), and the National Taxpayers Association (NTA).

IBP senior research fellow, Paolo de Renzio, discussed the book he co-authored, *Open Budgets: The Political Economy of Transparency, Participation, and Accountability*, at book launches hosted by the University of Oxford in Oxford and the Overseas Development Institute in London.

IBP convened the second of three capacity development workshops for Egyptian civil society and media partners, which focused on understanding budget information and key calculations that can be used to analyze this information. This workshop was replicated several times throughout the year, for different audiences.

IBP staff met in Washington, D.C., for the biannual staff retreat. Key topics on the agenda were external evaluations of IBP’s Partnership Initiative and Open Budget Initiative, and the development of IBP’s program strategy for the next five years.

JULY

IBP held the second workshop on monitoring aid and budgets for key international organizations doing this work. IBP designed and provided the workshops in response to a request for support from Publish What You Fund, Integrity Action (formerly Tiri), and Development Initiatives.

The Latin American regional release of the Open Budget Survey 2012 was co-hosted by the government of the Dominican Republic and attended by 14 countries in the region to discuss the results of the Survey, the current state of budget transparency and accountability, and regional implications.

Ravi Duggal gave a presentation on “Monitoring Women’s Health through Budget Analysis” at the Inter-Parliamentary Union Conference for Parliamentarians in Asia and Africa held in Dhaka, Bangladesh.
AUGUST

IBP hosted an organizational exchange in Indonesia for partners in China to better understand what Chinese activists might learn from effective local government budget work in Indonesia.

IBP’s Partnership Initiative hosted a webinar on budget calculations as a follow-up activity for Latin American partners that attended the general intermediate training earlier in the year. The webinar recording subsequently has been used by an increasing number of other activists in the region.


Albert van Zyl, IBP manager for Learning and Knowledge Development, gave a presentation on “Supporting Learning in Independent Organizations” at the Social Accountability Practitioners Conference, hosted by Public Sector Accountability Monitor in Cape Town.

IBP facilitated and co-hosted the first day’s discussion of the Collaborative Africa Budget Reform Initiative’s (CABRI) annual seminar on “Promoting Budget Transparency and Participation in Africa.” The seminar provided an opportunity to review IBP’s partnership with CABRI to pilot budget transparency improvements in eight African countries.

IBP convened the second of three capacity development workshops for Tunisian civil society and media partners, which focused on understanding budget information and key calculations that can be used to analyze this information.

SEPTEMBER

IBP held a workshop to train members of the Social Justice Coalition in South Africa to conduct social audits on refuse collection and sanitation in South African townships. The evidence SJC ultimately collected through the social audit generated a storm of protest and subsequently pressured the Western Cape government to release valuable information necessary to hold private contractors accountable for poor performance.

IBP’s Learning Program and Capacity Building teams piloted a case study webinar on effective litigation strategies for budget work, the first of a series of webinars on IBP’s impact case studies. Each of the webinars will explore key strategies highlighted by IBP case studies as important to the impact of effective IBP partners.

Helena Hofbauer, IBP director of Partnership Development and Innovation, gave a presentation on “Budgets and Article 2 of the International Covenant on Economic, Social, and Cultural Rights” at the Conference on Judicial Powers and Public Finance held in Mexico City. Hofbauer’s input drew on research by IBP and partners to define the budget obligations assumed by countries that sign the Covenant.
OCTOBER

Warren Krafchik, IBP executive director, gave a presentation on “Strengthening Fiscal Transparency and Government Accounting” at an IMF meeting on Macroeconomic Stability, hosted by the IMF as part of the IMF/World Bank Annual Meetings in Washington, D.C.

IBP conducted the first workshop in a series designed to facilitate the development of a cadre of skilled local trainers in Indonesia, Cambodia, Myanmar, Singapore, and Vietnam. This was integrated with an IBP budget advocacy and monitoring workshop for civil society organizations from these countries.

Vivek Ramkumar gave a presentation on “IBP’s Response to the Draft Revised Fiscal Transparency Code” at the IMF Civil Society Consultation in Washington, D.C.

Albert van Zyl gave a presentation on “The Role of CSOs in Public Finance Accountability” at the Global Conference on Transparency, hosted by HEC School of Management in Paris.

Warren Krafchik gave a presentation on “Potential Roles for Oxfam America in Promoting Budget Accountability” at an Oxfam America board meeting in Washington, D.C.

NOVEMBER

IBP convened a meeting of citizens and government officials in Kenya that focused on developing a strategy for nominating members and initiating meetings of the newly established County Budget and Economic Forums. The operation of these forums as vehicles for citizen participation is an important focus of IBP’s work in Kenya going forward.

IBP held a two-day strategic meeting in Mexico with partners from four Latin American countries to assess the current constraints faced by budget CSOs in the region and a possible future joint project to push the boundaries of budget advocacy in the region.

Warren Krafchik gave the plenary keynote presentation on “Progress and Next Steps for the Open Government Partnership” at the Open Government Partnership Annual Summit hosted by the U.K. government in London.

IBP held the third in a series of workshops for partners in Egypt and Tunisia, which brought together IBP’s MENA partners with key organizations from around the world to discuss how lessons from budget work experiences from Africa, Asia, and Latin America might apply to similar work in MENA.

IBP and GIFT co-hosted a workshop in the U.K. to launch a working group to support public finance technicians to develop and implement ambitious National Action Plans as part of the Open Government Partnership.

DECEMBER

IBP held a workshop for staff members and partners of CARE Egypt to assist them in developing an action strategy for service delivery monitoring in the country.

IBP staff met in Washington, D.C., for the biannual staff retreat. Key topics on the agenda were finalizing IBP’s theory of change and program strategies for the next five years.
SPECIAL FEATURE: OPEN BUDGET SURVEY

OPEN BUDGET SURVEY 2012 RELEASE

The hallmark event for IBP in 2013 was the global release of the Open Budget Survey (OBS) 2012 on 23 January. The Survey is the only independent, regular, and comparative assessment of national government budget transparency, public participation, and formal oversight institutions in countries around the world. The January release kicked off several months of events and meetings at the national, regional, and international level where IBP and its civil society partners engaged with governments, donors, other civil society actors, and media to discuss the Survey findings and how best to improve budget transparency and participation in all countries.

IBP’s work is based on the belief that skilled civil society organizations (CSOs) can have significant impacts on both budget policies and implementation, resulting in improved service delivery and, ultimately, better lives for people. In order for this to happen, though, CSOs, as well as citizens, media, and others, need access to timely, comprehensive budget information as well as opportunities to participate in budget processes and engage with independent oversight institutions. Unfortunately, in far too many countries these conditions do not exist.
To both understand the scope of the problem and generate evidence to advocate for improvements, IBP developed the Open Budget Survey based on international good practices. The Survey is conducted every two years by independent budget experts from civil society and academia in each of the countries assessed. The OBS 2012 is the fourth round of the Survey and included 100 countries (previous rounds were in 2006, 59 countries; 2008, 85 countries; and 2010, 94 countries).

To capitalize on the heightened international attention on making governments more open and accountable, IBP and its partner organizations in the OBS countries launched an all-out effort to publicize the Survey findings, including:

- national release events and activities in the 100 OBS countries;
- six regional events that brought together civil society researchers and government representatives from each of the region’s countries to discuss the Survey findings and to promote dialogue on possible future reforms in budget transparency;
- international events that engaged bilateral and multilateral donors, governments, and international nongovernmental organizations (INGOs) in discussions about how external actors can help to promote budget transparency, citizen engagement, and greater accountability;
- print and multimedia resources, and an interactive online data tool — the Open Budget Survey Data Explorer — which allows users to access, manipulate, and download data and graphics from all four rounds of the OBS.

The OBS 2012 garnered widespread attention among governments, donors, the media, civil society, and others. The media response outpaced that of previous Surveys, both in terms of volume and audience. To date, the 2012 Survey has generated over 600 newspaper articles, blog posts, and radio and television broadcasts, and another one or two new pieces are coming out each month. The lion’s share of this coverage comes from the media in the countries surveyed, but there also was a marked increase in the coverage of the OBS in high-profile media outlets with large global audiences. This “international” coverage, which included articles and blog posts in the Guardian, Economist, Huffington Post, Washington Post Wonkblog, among others, is important in terms of spurring dialogue among governments and donors and raising the stakes for countries assessed. The OBS 2012 release was the first for which IBP substantially tapped social media to disseminate the findings and, though we still see room for growth here, we doubled our social media referrals from those generated by the OBS 2010.

While it is too soon to be able to gauge the impact of the release of the 2012 Survey findings on policies, systems, and practices, there were some promising initial responses from governments. (See Box 1 for examples of how earlier rounds of the OBS drove progress over time.) These ranged from participation in the Survey process (41 of the 95 governments invited to comment on their country’s Survey questionnaires did so); to commitments to take concrete steps to improve; to active participation in events around the world, including governments, such as Brazil, Dominican Republic, and Indonesia, that co-hosted events.

There was also increased bilateral donor engagement in discussions with IBP about how they might better promote and support budget transparency and public participation in the countries to which they give aid. And, in this round of the Survey, we began to see private-sector actors taking notice of the results, such as a major U.S. bank that has started including OBS results in their country risk assessments.

This is a segment of the Open Budget Survey 2012 infographic (http://internationalbudget.org/wp-content/uploads/OBS2012-infographic.png) developed for the release. The infographic won the 2014 Honesty Oscar (ONE Campaign and Accountability Lab) for Best Visual Effects.
The headline finding from the Open Budget Survey 2012 is that the overall state of budget transparency remains grim. In 41 of the 100 countries examined, publicly available budget information was severely inadequate and sometimes nonexistent, and the overwhelming majority provide little to no opportunities for the public to engage in the budget process.

Compounding the problem of poor transparency, the Open Budget Survey shows that formal oversight institutions often lack the ability to conduct effective oversight. In too many countries legislators do not have sufficient time during the budget process or the necessary independent research capacity to effectively monitor budget decision-making. Meanwhile, supreme audit institutions (SAIs) often lack the independence and financial resources required to fulfil their mandate. As a result of this confluence of factors — low engagement by the public, legislators, and SAIs — in many countries there is a total breakdown of the public finance oversight system.

Although the current picture is bleak, rapid improvement is possible. Four rounds of the Open Budget Survey have seen steady improvements in budget transparency in 40 countries, and major improvements in such countries as Afghanistan, Honduras, and Mozambique. These examples show that the commitment of governments — combined with donor interventions, international standards, and civil society pressure — can yield significant and rapid improvements in budget transparency.

**BOX 1: IBP AND ITS PARTNERS LEVERAGE THE OPEN BUDGET SURVEY TO IMPROVE BUDGET TRANSPARENCY**

IBP case studies of three countries that showed significant improvements in budget transparency practices on the OBS 2012 — Afghanistan, Honduras, and the Democratic Republic of Congo — examined what drove their transparency reforms, including the role of the Survey.1 Between 2008 and 2012 each country improved their Open Budget Index (OBI) scores substantially:

- Honduras’ score increased from 12 to 53 (out of a possible 100);
- Democratic Republic of Congo’s score increased from 1 to 18; and
- Afghanistan’s score increased from 8 to 59.

Afghanistan’s OBI 2008 score of 8 was the catalyst for the government to make more documents available to citizens. This, and the subsequent decision to publish documents and Citizens Budgets in local languages, resulted in the 2012 score of 59. The government also expanded public participation by inviting CSOs to be part of budget policy discussions. The case study quotes government officials acknowledging the role of OBI advocacy and the media in the reforms; it also highlights how the political will of Ministry of Finance officials was driven not only by a desire to appeal to donors but also by the need to gain the confidence of citizens as a means to disarm insurgents.

In Honduras change was driven largely by a donor, the Millennium Challenge Corporation (MCC), albeit one using the Open Budget Survey. In 2010 the MCC adopted the Survey as an indicator of the country’s PFM performance and arranged for IBP and its local partner, Fundación Democracia sin Fronteras, to help the government do a special interim Survey assessment in 2011. This assessment led to a reform plan that resulted in the country’s score increasing fourfold.

In the Democratic Republic of Congo, IBP’s partner, Réseau Gouvernance Economique et Démocratie, played a central role in focusing the government on budget transparency using evidence from the OBS 2010 findings for the country. The group’s advocacy was helped by the fact that some officials saw transparency as an opportunity to get better information about the finances of subnational governments.

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As promising as this trend may be, at the current rate of progress it could take decades for all countries to reach a reasonable level of budget transparency. The combination of inadequate budget information and restrictions on public participation will make it far more difficult to monitor progress against the current and future Millennium/International Development Goals. This could mean another generation of wasted resources and missed opportunities.

WHAT NEEDS TO HAPPEN?

Progress in budget transparency can happen quickly and at a modest cost. Good budget practices have been identified and standards have been set, substantial technical assistance is available to implement reforms, and reforms can be accomplished within current resource constraints, oftentimes by simply publishing documents that the governments already prepare for internal use only, or by providing modest resources to ensure that formal oversight institutions have access to adequate research capacity. What is typically missing in many individual governments is the political will to act. All of those involved — governments, donors, civil society, and citizens — must work together to open budgets around the world.

To drive the pace of improvement, IBP plans to:

- pilot a tool for supporting stronger, more consistent advocacy and improvements in transparency by providing more frequent data on government performance (see Open Budget Survey Tracker box);
- intensify efforts to increase budget transparency in the least transparent countries in the world — those in the bottom 20 of the Open Budget Index 2012;
- commission and conduct research that uses data generated in previous rounds of the Open Budget Survey to assess trends in transparency and incentives for governments to improve transparency; and
- update the indicators to be used in the Open Budget Survey 2015 to capture recent changes in budget transparency standards.

COMING SOON! THE OPEN BUDGET SURVEY TRACKER

The Open Budget Survey is used extensively by international and national civil society organizations, and the data is increasingly being used by international initiatives, donors, the private sector, and governments themselves to advance open budget processes. However, feedback received from many of these groups indicate that Survey results would be used more widely and intensively if they were updated more frequently and included a wider range of countries.

At present, IBP could not produce a Survey of the same length and quality in much less than two years, nor could we significantly expand the number of countries covered without considerable additional financial investment. In order to test whether it is possible to provide more frequent but still rigorous data for monitoring and advocating for budget transparency, and to begin to expand the number of countries covered in the Survey, IBP has developed a “real time” Open Budget Survey Tracker that will provide regular monthly updates on the public availability of the eight key budget documents assessed in the Open Budget Survey.

IBP has begun an 18-month pilot of the OBS Tracker in 30 countries in order to investigate whether the access it will provide to more timely information on whether governments have published the eight key budget documents will lead to: 1) more, and more effective, civil society advocacy; 2) a more intense spotlight on government budget transparency by key “infomediaries” in traditional and new media; and 3) increased pressure on governments to improve from donors and international financial institutions. We will also investigate whether any increases in these factors ultimately leads governments to make sustainable improvements to their levels of budget transparency in a sustainable fashion.

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WHAT HAVE WE LEARNED ABOUT OPENING BUDGETS?

The following three essays present important lessons that IBP has learned from its work at the national and international level to promote and support “open” public budgeting — i.e., budget systems and practices that are transparent, participatory, and accountable.

Essay 1: How Can Donors Best Complement Domestic Civil Society in Promoting Budget Transparency and Accountability?

Many of the countries where IBP works share a number of challenges. Their governments provide citizens with very limited information on what they do, including how they raise and spend public resources. While often formally democratic, the governments provide little space for debate and contestation, and few spaces for citizens to actively participate in policymaking and monitoring. Civil society organizations often lack sufficient capacity and resources to pressure governments effectively or to mobilize the public to demand greater transparency and accountability. And, government accountability is further weakened by the fact that a good share of public spending is financed not through the taxes people pay, but through foreign aid.

In such countries, donors and international agencies providing financial and technical assistance to the government could play an important role in increasing...
transparency and strengthening domestic accountability and the efforts of CSOs. Yet, donor efforts at promoting reforms in developing countries have a dubious track record. Past use of conditionality (i.e., tying aid to specific reforms) has been criticized for being negotiated behind closed doors, distorting domestic policy processes, and undermining domestic ownership by imposing “one-size-fits-all” models drawn from foreign experience. While in many cases donors have been able to elicit changes in government policies, their interventions have not always achieved the expected impact, and they often have failed to support the institutions or provide the incentives necessary to sustain reforms. It is very important, therefore, to reflect on how donors can use different tools — such as benchmarks and incentives — in ways that promote domestic dialogue and accountability processes around public finance management, and that maximize the chances for positive and sustainable impacts.

For example, donors can commit to channeling more of their aid directly into the government budget in countries that are more transparent, or demand that specific transparency benchmarks are met before aid funds are disbursed. Donors also can provide technical assistance and funding to support the introduction of comprehensive information systems that allow governments to produce accurate and timely budget information, or the development of information disclosure systems that help disseminate fiscal and service delivery information to the public.

Some of these initiatives are already becoming more common. At the international level, donor agencies have started emphasizing the need for developing countries to take steps to improve transparency and public access to information in government matters. For example, the World Bank, the European Commission, and the U.K.’s Department for International Development have all included some sort of budget transparency-related assessment or benchmark in their budget support guidelines and procedures — often following discussions with IBP. At the country level, too, donors have started promoting transparency, as documented in recent IBP case studies (for details, see Box 1 on page 12). More recently, donors have supported governments in implementing budget transparency innovations. In all these cases, though to varying degrees, local civil society groups have been part of the dialogue and have benefitted from improvements in budget transparency, ensuring that domestic demand for sustaining any reforms exists.

There is a clear need to further promote and institutionalize some of these encouraging new approaches. Based on our experience in working with both donors and civil society groups across the world (and in collaboration with the ONE Campaign) we have put forward some basic principles for donors interested in promoting a more constructive — and potentially more effective — approach to improving budget transparency and accountability in countries receiving aid. Such an approach also could allow donors to become useful allies to civil society actors in developing countries in the struggle to get governments to open up their books. The principles are:

1) budget transparency benchmarks and incentives should be founded on country-based dialogue, developed and monitored in a transparent manner, and adapted to country context;

2) budget transparency benchmarks and incentives should include both minimum standards and a graduated approach that can promote improvements;

3) budget transparency benchmarks should be linked to positive incentives, such as the provision of an increasing share of aid through government systems, or of targeted technical assistance; and

4) the use of budget transparency benchmarks should be coordinated among all donors, and linked to donor improvements on aid transparency.

IBP has been working, and will continue to work over the next five years, with donors interested in promoting the cause of fiscal transparency and participation to think about how these principles could be most effectively adapted and tailored to existing policies, priorities, and aid portfolios. This is a key part of our efforts to write a new chapter in multistakeholder collaboration in support of deeper and more sustainable governance reforms.
Essay 2: What Have We Learned About Measuring Budget Transparency and Accountability at the Subnational and Sector level?

IBP’s Open Budget Survey focuses on budget transparency and participation at the central government level. This makes a lot of sense, as it is through the central government budget that most revenue collection and spending takes place in the majority of countries. Yet, in many countries provincial/state and local governments are responsible for a large chunk of public expenditure on social service delivery, and often raise revenues of their own in addition to funds transferred from the central government. In many countries too, public expenditure and service delivery require national and subnational units of government to work together within a sector, such as health or education, to provide effective services. For these reasons, while pushing for budget transparency at the national level is still an important goal, another key challenge moving forward will be to measure and improve budget transparency at the subnational and sector levels. Working on subnational and sector budgets provides an opportunity to link public budgeting to local public goods and services and thereby interest a much broader segment of the population in budget advocacy.

For example, the key budget documents that central governments produce — and that the Open Budget Survey assesses — may not contain much information on the local level, or on the sectors most relevant to citizens. OBS findings show that in many countries national documents contain little data on resources available at service delivery points like local schools or health posts, or nonfinancial information concerning detailed policy objectives, implementation plans, and expected results. The findings from a 2013 joint IBP/Overseas Development Institute study of whether the budget information made available by governments in Africa met the needs of CSOs seeking to engage in budget analysis and monitoring also bears this out. The study found that reports on actual revenues and expenditures tend to provide only aggregate information, making monitoring service delivery at the local level extremely difficult.

To better understand transparency at the local level — and therefore link budgets and service delivery — IBP has undertaken research to develop and test tools to assess budget transparency at subnational levels of government and in sector budgets. Two rounds of such studies have been completed to date using different approaches to develop transparency assessment methodologies and instruments. While these studies resulted in some useful findings, none of them have satisfied IBP’s standards of rigor and usefulness.

With regard to subnational budget transparency, IBP commissioned civil society researchers to design and implement an initial round of pilot assessments in 10 countries, which were completed in 2011/12. The results from this first round of studies were difficult to interpret as several pilots combined objective and subjective measurements in their indices, which could raise questions on the accuracy of the results. In the second round of subnational studies, completed in 2013, IBP sought both to avoid the methodological problems identified in the pilot studies and to assess the relevance and feasibility of applying a generic methodology across a set of countries with different subnational structures. To accomplish both these objectives, IBP developed a subnational budget transparency methodology that then was implemented by its partners in Brazil, Indonesia, and Tanzania. The methodology drew on the Open Budget Survey, as well as on the insights of the three IBP research partners.

The experience from this second round is mixed. On the one hand, IBP is satisfied that it has developed a generic and objective methodology for assessing subnational budget transparency that has proven to be adaptable to different contexts, including vast capital cities and states in Brazil, huge cities and small rural municipalities in remote islands in Indonesia, as well as isolated rural districts in Africa. On the other hand, the methodology does not assess budget transparency in a manner that directly connects budgets to the lives of citizens, and it struggles to adequately capture how budgets affect service delivery.

Concurrent with each round of subnational studies, IBP partnered with other international organizations to conduct budget transparency assessments within particular sectors. In the first round, IBP and the International Planned Parenthood Federation (IPPF) collaborated on a
methodology for a set of studies of the maternal health care sector, which the IPPF implemented in a few Latin American countries. For round two of the sector studies, IBP joined with Save the Children and Accountability and Transparency for Human Rights (AT4HR) to assess budget transparency for child nutrition programs in a few African countries. AT4HR developed the methodology for the studies with inputs from IBP and Save the Children.

Like the subnational studies, these sector studies show it is feasible to use generic tools to assess transparency and strengthen advocacy (both IPPF and Save the Children are using the studies’ results to advocate for more budget transparency). However, as with the subnational studies, IBP believes that the tools used to conduct these sector-focused studies are not sufficiently focused on how budgets impact service delivery and thereby make a difference in people’s lives.

One reason why these various studies have not covered service delivery issues meaningfully is because very few government budgets provide comprehensive information on the impact of budgets on services. Further, professional public finance bodies have not established good practice standards on this topic. Therefore, IBP and its partners will need to think about how such standards could be established, and how governments could be convinced of the need to adopt them. If IBP’s work on opening budgets is to actually transform lives, we need to identify more direct ways in which the budget transparency, participation, and accountability agenda can be linked with service delivery issues in order to bring budget work ever closer to the real needs and priorities of citizens across the world. We explore this linkage from the CSO advocacy perspective in Essay 5 on page 21.

Essay 3: What Have We Learned About Public Participation and Citizen Engagement in Budget Processes?

In order to hold their governments accountable for how they use public resources, citizens need more than just access to budget information. They also need opportunities to engage substantively in the budget process so that they can present their views, obtain feedback, and influence public policies. In other words, public participation in budget preparation and monitoring can be seen as one of the key missing links between transparency and accountability — between opening budgets and transforming lives.

We have documented a number of cases in which IBP partner organizations have managed to have an impact on public policies by putting pressure on governments “from the outside” — through media campaigns, grassroots mobilization, and litigation — but this has often been the result of a significant struggle to use existing opportunities to be heard, and the improvements achieved can be difficult to sustain. In many other cases, however, civil society actors saw the recommendations coming out of their budget analysis and advocacy efforts fall on deaf ears because of the absence of participation mechanisms.

In order to better understand and bring attention to this issue, IBP introduced a new set of questions into the Open Budget Survey 2012 questionnaire related to public participation and citizen engagement at different stages of the budget process. Given the paucity of existing standards and guidelines on what constitutes “good practice” in this area, the new Survey section drew on guidelines for public engagement in the environmental management sector; the literature on local government budget processes; and consultations with experts in the field. The findings that emerged are far from encouraging.

Opportunities for public participation in the budget process are either limited or completely absent in most countries. The average score received by the 100 countries assessed in the 2012 Survey is only 19 out of 100, compared with an average budget transparency score of 43 out of 100. Only one country (South Korea) got close to full marks, while 83 countries scored less than 33, indicating they provide, at best, severely limited opportunities for the public to engage in the budget process.

The Survey research, however, unearthed a number of emerging, innovative practices that could serve as a basis for broader advances in this area. For example, a number of countries (including Botswana, Kenya, and Trinidad and Tobago) organize regular consultations during the formulation stage to identify the public’s budget priorities. In some cases, these are part of sector-specific policy review processes, while in others Ministry of Finance officials travel to different provinces to gather proposals from various stakeholders. Parliaments in Kenya, Germany, and South Africa hold public hearings on different aspects of the budget proposal before approval, at which various citizen groups and other organizations can present their views and proposals. In some countries, these processes are broadcast live on radio or television. In Colombia and the Philippines, external audit bodies involve civil society groups and citizens in the audit
process, both to identify audit priorities and to follow up on audit recommendations. The state of Andhra Pradesh in India has gone further, setting up a program that has carried out more than 3,200 social audits that involved citizens directly auditing a national government employment program, which led to more than 38,000 disciplinary cases against officials. As a result hundreds of government officials have been suspended or otherwise punished, and almost a quarter of the US$24 million of irregularities detected has been recovered.

IBP recently collected a number of examples of mechanisms that make participation in the budget process possible from three pioneers in this area: Brazil, the Philippines, and South Korea. These mechanisms ranged from national multistakeholder councils and commissions that vet policy proposals and influence budget making, to participatory and bottom-up budgeting at the local level, to the use of information technology to allow citizens to feed budget-related information to various government bodies.

In some ways, therefore, the evidence gap on what public participation and citizen engagement in budget processes look like is slowly being filled. More governments are becoming interested in the issue of participation and looking for useful examples that can guide reforms in this area. An interesting example of this trend is from Kenya, where new budget legislation mandates elements of participation as part of a nationwide devolution effort. At the international level, the consensus in favor of stronger public participation in the budget process is slowly growing. The UN General Assembly passed a resolution in January 2013 encouraging member states to intensify efforts to enhance transparency, participation, and accountability in fiscal policies, based on the principles put forward by the Global Initiative for Fiscal Transparency (GIFT), of which IBP is a leading member. In addition, the World Bank has started to prioritize research and advocacy on public participation in budgeting processes.

Despite these advances, much remains to be done. The evidence shows that budget transparency alone is not sufficient to ensure that governments are accountable for the use of public resources. Without opportunities for participation, civil society has a very hard time making its voice heard and influencing public policy. Where governments open up avenues for citizen engagement, a different dynamic starts to unfold, bringing about a more constructive partnership — and potentially better policy outcomes. Thus we must ensure that the principle that public participation should be a regular feature of budget processes is more widely incorporated into government budget systems around the world, and accepted and promoted by multilateral institutions, such as the IMF and OECD. Proponents of this idea, including IBP, need to be able to more clearly articulate what citizen engagement in budget processes looks like, and demonstrate the benefits that it brings vis-à-vis the investments and effort that it implies.

Over the next few years, IBP will focus on promoting this agenda by:

- documenting and evaluating emerging good practices in public participation in budgeting;
- establishing international norms and good practices on public participation by integrating these emerging practices into existing codes and standards;
- working with civil society partners, international institutions, and reformist governments to promote broader implementation of these emerging standards; and
- further revising the Open Budget Survey to document changes in participation at the country level over time.
WHAT HAVE WE LEARNED ABOUT USING BUDGETS TO TRANSFORM LIVES?

Drawing on the work supported by IBP’s Partnership Initiative, our Learning Program worked with independent scholars to produce 21 case studies of civil society budget advocacy campaigns to document the impact of these campaigns, and the conditions under which that impact occurs. The following two essays present IBP’s reflections on our efforts to support civil society budget analysis and advocacy that has more substantial and sustainable impact on budget systems and policies, and on service delivery.

The case studies that IBP recently commissioned show clearly that civil society can make a significant contribution to improvements in governance and poverty reduction in a wide range of country environments. In doing so, they often help to bridge the gap between transparency and accountability by compensating for the deficiencies of formal oversight actors by:

- gathering, interpreting, and distributing information to multiple stakeholders in usable and accessible formats;
- demanding accountability of government directly;
- supporting and encouraging formal oversight actors to demand accountability; and
- supporting and encouraging other actors (such as executive insiders, political parties, donors) to demand accountability.1

While oversight actors may benefit from the more active engagement of CSOs in the budget process, CSOs also gain substantially from these partnerships. IBP’s analysis of its case studies confirmed that the impact of CSOs is more frequent, significant, and sustainable when they work with other actors in the oversight system.

The IBP case studies provide a number of examples demonstrating that when CSOs collaborate with, or have their work amplified by, willing and able media, legislators, SAs, donors, and political parties, the wheels of accountability really start moving. For example, the National Campaign for Dalit Human Rights (NCDHR) in India had very little effect when it campaigned on its own to retrieve funds for the vulnerable Dalit community that the government had diverted to build sports stadiums. But when local and international media covered the issue and opposition legislators forced a parliamentary debate, the Minister of Finance quickly admitted wrongdoing and ensured the money was returned.

In other examples, the Institute for Socioeconomic Studies (INESC) pushed the Brazilian Congress to hold a series of public hearings during which INESC presented evidence that convinced deputies to reject a tax reform that would have eliminated revenue earmarked for essential social services. In Tanzania, HakiElimu broadcast television “spots” about insufficient teachers’ housing in rural areas, leading to a media storm that motivated the government to speed up housing delivery. In Afghanistan, the Democratic Republic of Congo, and Honduras, CSOs contributed research and advocacy in support of donor efforts to encourage the governments to open their budgets, ultimately leading to dramatic increases in transparency in all three countries.

In each of these examples, the CSOs would not have had the same impact on their own, and it was unlikely that the media or legislators would have taken up the issues without the CSO campaigns. The accountability systems were only able to achieve significant influence when the various accountability actors worked together.

1 This list draws on Albert van Zyl, “How Civil Society Organizations Close the Gap between Transparency and Accountability,” Governance, forthcoming in 2014.
What does this analysis mean for the practice of supporting budget accountability? First, the analysis takes us beyond a supply and demand dichotomy, in which the executive “supplies” information about how it will manage public funds efficiently and effectively, and other actors — working more or less independently from each other — “demand” accountability through official oversight mechanisms and informal monitoring and advocacy. Our case studies demonstrate that effective budget accountability depends on a system of interaction and coordinated action within the oversight system writ large: involving the symbiotic engagement of the legislature, SAI, judiciary, media, civil society, donors, and sympathetic insiders in government institutions.

Figuring out how to promote this integrated engagement does not involve one simple model, particularly since the level of each institution’s influence on the oversight system is not consistent across countries. It is therefore necessary in each country case to analyze the relative strength of institutions in the oversight system to identify the most appropriate combination of institutions capable of catalyzing or sustaining greater oversight and accountability in the short and long term. IBP’s case studies tend to show that civil society often plays a particularly important role in initiating the demand for greater oversight where legislatures or SAIs are weak relative to the executive branch, but for this pressure to intensify or be sustained requires effective partnership with other accountability actors.

This analysis provides the direction for IBP’s next generation of country work, now starting in Kenya, India, and South Africa. Within these countries, we will work with our civil society partners to build their capacity to do budget analysis and advocacy and facilitate relationships and dialogue among other civil society organizations, government, the media, and other public finance actors.

To respond to the varying strength and weakness of different actors in different countries, over the next three years, IBP’s Learning Program will focus on finding out which types of relationships between CSOs and oversight institutions lead to stronger budget outcomes. This includes learning about which accountability actors CSOs are more likely to work with under which circumstances, and which kinds of impact such collaboration is likely to achieve.

While the success of CSO campaigns frequently depends on other actors in the accountability system, the campaigns often start when CSOs themselves find common cause. For this reason our Learning Program will also examine what types of relationships among CSOs lead to stronger budget outcomes. Our previous research revealed that CSO campaigns, coalitions, and networks often play a role in citizen impact on government budgets — but in some cases, impact occurred without the existence of a campaign or coalition. Thus we will explore the conditions under which coalitions and campaigns contribute to greater impact, and what types of impact they can typically produce.

Essay 5: What Have We Learned About How Civil Society Moves from Transparency to Service-Centered Budget Advocacy?

IBP’s mission is to open budgets and transform lives. While we understand the power of access to budget information and opportunities for participation, in the end we want to transform lives by improving the quality of life of the poor. While we must continue our fight to ensure vital public access to budget information in all countries, we are learning from our partners’ experiences that a direct focus on service delivery is also an important route to transformative change.

Our case studies are replete with examples of CSOs that have successfully addressed many service delivery issues by focusing on the budget problems that cause them. In South Africa the Treatment Action Campaign forced the government to allocate funding for anti-retroviral medicines, benefitting over 6 million people with HIV/AIDS. In India NCDHR improved the monitoring of funding to the vulnerable Dalit community by forcing the government to introduce an expenditure code that made it possible to track such funding. NCDHR used this code to identify and ultimately recover for Dalits US$150 million misspent on the 2010 Commonwealth Games. And, in Ghana the Social Enterprise Development Foundation engaged local residents’ committees to monitor the implementation of the school feeding scheme, leading to improvements in village infrastructure. We know it happens, but what is the best route to improving services through budgets?

To date, IBP has invested more resources in opening budgets than on service delivery issues. This reflects our working theory that citizens and oversight institutions need access to budget information and participation opportunities before they can engage with government to improve taxation and public spending, ultimately improving service delivery. When working in “tough” accountability neighborhoods, for example, IBP would typically focus on...
These examples include the familiar elements of budget transparency, participation, accountability, and service delivery, but the route that CSOs followed through these steps is instructive. Their stories did not start with a demand for increased transparency or participation but rather with a service delivery demand. The SJC story starts with poor sanitation; for ACIJ it was insufficient school facilities. When these groups did not have access to specific information they needed, that was what they demanded, not improvements in the overall levels of transparency. The SJC obtained service delivery agreements, invoices, receipts, and inspection reports for sanitation service providers. ACIJ obtained actual expenditure data for the school infrastructure budget. Thus these campaigns followed a "short" route to service delivery improvements that went from a demand for service delivery, to engagement with government, then to a very specific transparency demand, and in the end to better services.

Starting advocacy with a focus on services has the potential to animate broad groups of citizens in a way that starting with budget transparency does not. It also allows CSOs to establish stronger connections between ordinary citizens and build the technical skills required to engage in increasing budget transparency as a first step in building citizens’ capacity to monitor budgets, rather than pursuing such oversight straight away. But our case studies show that CSOs in other countries often follow a different route to accountability and improved service delivery.

In Cape Town, South Africa, the Social Justice Coalition (SJC) started as a campaign to improve sanitation services to one of the largest informal settlements in the city. Its engagement with the city government made it clear that the financing of these services was critical to its advocacy. After a long struggle, the city government finally gave the SJC copies of the financial documents it needed. Using this information, the SJC conducted a social audit that, in turn, put sufficient pressure on the city government to introduce a US$2.6 million janitorial service and geo-tagging of public toilets to allow for speedier repairs. In Buenos Aires, Argentina, the Asociación Civil por la Igualdad y la Justicia (ACIJ) wanted to sue the city government because it was not providing sufficient preschool facilities in poor neighborhoods — as required by the city’s constitution. Like the SJC, ACIJ struggled to obtain the necessary budget documents; but after it did, ACIJ won the case and the process of providing educational facilities to more than 8,000 children from poor neighborhoods could begin.

While South African and Argentine national governments have above average levels of budget transparency, their local governments are less transparent. Again, while both the SJC and ACIJ had recourse to Freedom of Information laws, recalcitrant local authorities were less than cooperative in providing the necessary information.
government budgets. Because of the high level of citizen interest in such broad-based campaigns, even semi-schooled villagers can be empowered to engage with the information and analysis that budget work can demand.

Obviously in countries with no budget transparency or space for participation, these issues are still priorities, and higher levels of transparency do make it easier for citizens to hold government to account. In Brazil, for instance, the Institute for Socioeconomic Studies (INESC) campaigned against a regressive tax reform that threatened funding for a broad range of social services. But INESC only knew about the proposed tax reform in the first place because the Brazilian government publishes substantial budget information. And in Madhya Pradesh, India, Samarthan, a local CSO, could monitor the uptake of the Mahatma Gandhi National Rural Employment Guarantee Scheme because of data published on the official MGNREGS website.

These examples notwithstanding, transparent governments often complain that the public does not use the budget information that they publish, and researchers have struggled to connect improvements in levels of budget transparency with improvements in services.³ Our case studies, however, suggest that while access to information is crucial in enabling the demand for better services, it does not drive it. In the end, it is people and institutions (CSOs, legislatures, the media, donors, and even reform-minded executive insiders) that are the driving force behind service delivery improvements, not increased levels of budget transparency and more participation opportunities. There is nothing mysterious or automatic about the link between budget transparency and improvements in service delivery — they are hammered out in the trenches by citizens, CSOs, and their oversight allies.

IBP is convinced that in recent years, and over time, we have made very good progress on budget transparency, participation, and accountability, but this is no time for complacency. We must urgently push the boundaries of our efforts if we are to ensure continued progress and seize the opportunities that the current environment provides to accelerate the pace of change. Drawing on the preceding essays, we conclude this report with IBP’s five most urgent challenges for fiscal transparency advocates.

These challenges generally reflect our ambition to balance and link efforts to improve transparency with efforts to use analysis and advocacy to improve service delivery. While we will maintain — in fact, intensify — our focus on promoting budget transparency, participation, and accountability, we will also begin to build on nascent work by our partners to use budget analysis and advocacy to strengthen public service delivery, thereby directly improving the lives of poor people around the world.

Raising minimum standards in the least transparent countries: Given the potentially massive increases in public resource flows to the least transparent countries that we described in the report’s introduction, it is essential to maintain a laser-like focus on those countries that do not meet minimum budget transparency standards. Without access to even basic information, oversight systems and actors cannot begin to develop the tools and experience they need to hold governments accountable for public resource flows. Every country covered in the Open Budget Survey has the capacity to produce and publish the key documents that underpin basic fiscal transparency. Failure to meet these basic standards should no longer be tolerated (by either domestic or international actors). It is vital that these basic safeguards are in place well before the expected tidal wave of increased public funds reach the respective national treasuries.

IBP’s new contribution to ratchet up the pressure on low transparency countries is the Open Budget Survey Tracker (see box on page 13). To be piloted in 30 countries in 2014, the OBS Tracker will provide monthly updates on budget transparency. Instead of waiting for the biennial release of the Open Budget Survey, activists, oversight agencies, investors, and donors will be able to exert greater pressure on governments to open up at exactly those moments in the budget cycle when particular documents should be released. If it is widely
and consistently used, the OBS Tracker may very well become a powerful instrument to galvanize domestic and international pressure on countries that fall below minimum thresholds.

Promoting open data standards for budget transparency: Many, including the High-Level Panel on the post-2015 development framework, have called for a “data revolution” — a big push for governments to make every effort to collect and publish more and better data to all interested stakeholders. Transparency that works implies the timely release of accessible and useable data — i.e., “open data.” Recent developments in information technology provide important opportunities to disseminate such data in formats that are freely available to all, and machine-readable so that data can be easily manipulated and re-utilized. Think of a world in which all budget information were made available in spreadsheets rather than cumbersome PDF files, and through web portals that allowed any user to download data organized according to her specific needs. That would multiply the potential uses of budget data, and increase accessibility manifold.

IBP is not at the forefront of this movement, but we are keen supporters. Our initial efforts include new questions in the revised OBS questionnaire that can capture whether governments are beginning to adopt open data standards, including steps taken to make fiscal data available in more usable formats. We are also working with the Open Knowledge Foundation and Google to define an open data standard for budget information that could greatly facilitate the dissemination and increase the use of fiscal data. Finally, we are engaging with other transparency-related initiatives in the extractive industry, foreign aid, and government procurement sectors, among others, to promote a dialogue on open data standards and practices that cover different types of revenue and expenditure flows in government budgets so as to strengthen opportunities for improving accountability for the use of all public resources.

Fast tracking the participation agenda: Transparency by itself rarely drives accountability. IBP’s work shows clearly that it is only when people and institutions begin to use available data that the gears of accountability begin to shift. For this to happen, there must be meaningful opportunities throughout the budget cycle for people and institutions to participate in public finance processes. When activated in tandem, transparency and participation are powerful complementary forces driving accountability and improved service delivery; when this does not happen that potential goes unrealized.

Currently, progress in participation is lagging well behind progress in transparency. Fiscal transparency has gained far greater currency globally than has the argument that citizens and institutions need opportunities to use this information in the budget process. Without opportunities to participate, citizens will likely become disillusioned with transparency, undermining the transparency agenda itself. It is therefore vital to intensify our efforts to create spaces for participation. We have seen that it is not necessary for transparency to precede participation; IBP’s case studies show that growing activism on public services for example — by citizens or legislatures — can drive the transparency agenda forward. In any event, the two should be closely linked.

In all candor, we face serious resistance in gaining ground on participation. However, innovative examples of effective participation processes are slowly emerging, often in the global south. IBP’s approach here is to make sure that these examples are well documented and more widely known, so that they may serve as a resource and catalyst to progressive agencies around the world. In addition, we are working hard to drive the participation agenda within the Global Initiative for Fiscal Transparency (GIFT). In this way, influential international agencies, such as the World Bank, IMF, and OECD, could become strong proponents of participation, knitting these standards into global norms and helping to convince governments around the world to take this next step toward greater accountability.

Moving to transforming lives through a focus on service delivery: Advocacy by a small cadre of highly skilled, and often well connected, CSOs has proven a powerful strategy for gains in fiscal transparency. Such advocacy should be intensified. But, as the Open Budget Survey has found, gains in transparency are sometimes quickly reversed. It is therefore urgent that we work on building sustained pressure for transparency, and the improved conditions it can engender, by engaging a wider range of citizens and institutions in society in our cause. For all the effective CSOs promoting transparency, trade unions, faith-based communities, parent-teachers associations, cooperatives, and other broad-based actors are relatively absent, not to mention the private sector.

It is not hard to understand why this gap exists. Fiscal transparency is an arcane topic. Citizens care about access to water and sanitation, housing, social security, and meeting other basic needs. They will never be as excited as we are about access to data. As budget transparency improves, we must seize the opportunity to push the boundaries of budget work closer to our ultimate goal — improving the quality of life of poor and marginalized people around the world. IBP’s case studies show that working through budgets to improve service delivery is one way to make this connection possible and offers the opportunity to animate a more diverse base of
actors in society, ratcheting up pressure on governments to be accountable, and potentially sustaining gains in transparency.

To lead the way, in a select number of countries over the next three years, IBP will pursue country strategies through its new Catalyst program that will work to explore the link between budget transparency and service delivery. Our work in Kenya, India, and South Africa, for example, is set to expand our focus on subnational budgeting as a way to help connect citizens to budgets through the basic services that they desperately need.

**Building accountability ecosystems:** Citizens and CSOs are at the heart of our growing movement for transparency and accountability. Indeed, citizen agency offers an exciting opportunity to build vibrant democracies and correct accountability imbalances caused, in part, by decades of dependence on foreign aid and natural resources. But, we should not pretend that citizens and CSOs can win this battle alone. The forces of autocracy and corruption are just too overwhelming.

Citizens and CSOs need not work in isolation. There are other significant actors in the fiscal accountability system: legislatures, SAI s, the media, the judiciary, and champions in governments. Indeed, as IBP’s work shows, gains in transparency and accountability are more likely — and more likely to be sustainable — if civil society works together with these formal oversight actors.

Those concerned with budget accountability, however, are dangerously close to neglecting formal oversight institutions to the detriment of civil society, and the movement at large. There are precious few international NGOs working directly to support effective legislative engagement. Similarly, there are very few donors working to build the capacity of supreme audit institutions. These are major gaps to address urgently. IBP will respond directly by building connections between CSOs and oversight institutions at the country and international levels. We also call on our international partners in INGOs and donor organizations to intensify their efforts in this regard. Corruption and inequity are deeply entrenched problems that will not be remedied without comprehensive responses.

**Prioritizing learning:** In the face of the energy now invested in transparency and accountability, it is sometimes hard to remember that comparatively speaking ours is
a relatively young movement. It took decades of work for the environmental and gender movements to secure far-reaching and long-lasting change, yet climate change and gender inequality persist. At this early stage in our movement’s development, we are still experimenting. It is important to be humble and recognize this by investing heavily in documentation and learning. It is in our collective interest to build our collective knowledge of what works and what does not.

IBP will continue to devote substantial effort to building the internal capacity to document and learn about the most effective ways to undertake and support work on fiscal transparency. Going forward, our Learning Program will focus on four questions that we believe are key to our collective progress in the transparency and accountability field:

- What kinds of public information are used most effectively by citizens and civil society?
- What kinds of civil society coalitions are associated with impact?
- What kinds of partnerships between civil society and formal oversight institutions are most likely associated with impact?
- What kinds of incentives, including private-sector incentives, are most likely to encourage governments to open up and stay open?

Exploring each of these questions will help us better understand under what conditions and in what environments civil society contributes most effectively to improving transparency and accountability.

The budget accountability movement has come a long way in the last 15 years, but we have much further to go. We believe that the above five challenges should be the focus of the next generation of efforts to open fiscal processes and systems. As international recognition of the importance of budget transparency and accountability grows, we must use this momentum to make sure that governments continue to open up and that these improvements lead to positive changes in the quality of life for those that need it most. That is the monumental challenge that faces IBP — and all of us concerned with governance and poverty.
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**Albania**
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**Algeria**
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**Angola**
Acção para o Desenvolvimento Rural e Ambiente (ADRA)

**Argentina**
Asociación Civil por la Igualdad y la Justicia (ACIJ)
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Social Watch Bénin

**Bolivia**
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**Bosnia and Herzegovina**
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**Botswana**
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**Brazil**
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**Cambodia**
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**Chad**
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**Dominican Republic**
Fundación Solidaridad

**Ecuador**
Fundación para el Avance de las Reformas y las Oportunidades (Grupo FARO)

**Egypt**
Al Sawt Al Hurr
Association for Freedom of Thought and Expression (AFTE)
Budget and Human Rights Observatory
CARE Egypt
Coptic Evangelical Organization for Social Services Development Support Center for Consultancy and Training (DSC)
Egyptian Center for Economic and Social Rights
Egyptian Initiative for Personal Rights
Welad El Balad

**El Salvador**
Fundación Maquilishuatl (FUMA)
Fundación Nacional para el Desarrollo (FUNDE)

**Fiji**
Foundation of the Peoples of the South Pacific International (FSPI)

**France**
Groupement Européen de Recherches en Finances Publiques (FONDAFIP)

**Georgia**
Transparency International Georgia

**Germany**
FiFo Köln: Finanzwissenschaftliches Forschungsinstitut an der Universität zu Köln (FiFo Institute for Public Economics)

**Ghana**
Ghana Aid Effectiveness Forum
Integrated Social Development Centre (ISODEC)
SEND-Ghana

**Guatemala**
Centro Internacional para Investigaciones en Derechos Humanos (CIIIDH)

**Honduras**
Fundación Democracia Sin Fronteras (FDSF)

**India**
Center for Budget & Governance Accountability (CBGA)
Centre for Enquiry into Health and Allied Themes (CEHAT)
Centre for Health and Social Justice (CHSJ)
Initiatives for Development through Participation of Marginalized Sections (IDPMS)
Public Affairs Centre (PAC)
Swadhinark - National Campaign on Dalit Human Rights (NCDHR)
Samarthan - Centre for Development Support
Support for Advocacy and Training in Health Initiatives (SATHI)
Swami Vivekananda Youth Movement (SVYM)

**Indonesia**
Forum Indonesia untuk Transparansi Anggaran (FITRA)
IDEA Yogyakarta (Institute for Development and Economic Analysis)
Pattiro - Yayasan Pusat Telaah dan Informasi Regional
Perkumpulan INISIATIF
Yayasan LAKPESDAM (Lembaga Kajian dan Pengembangan Sumberdaya Manusia)

**Iraq**
Iraq Institute for Economic Reform (IIER)

**Italy**
ActionAid Italy
Sbilanciamoci!

**Jordan**
Partners-Jordan Center for Civic Collaboration

**Kazakhstan**
Public Association “Partner Group Precedent”

**Kenya**
Institute of Economic Affairs (IEA)
Muslims for Human Rights (MUHURI)
National Taxpayers Association (NTA)

**Kyrgyz Republic**
Public Association “Partner Group Precedent”

**Lebanon**
Lebanese Transparency Association (LTA)

**Liberia**
Actions for Genuine Democratic Alternatives

**Macedonia**
Center for Economic Analysis (cea)
Malawi
Malawi Economic Justice Network (MEJN)

Malaysia
Centre for Public Policy Studies (CPPS), of the Asian Strategy & Leadership Institute

Mali
Groupe de recherche en économie appliquée et théorique (GREAT Mali)
Coalition des Alternatives Africaines Dette et Développement (CAD)

Mexico
Fundar, Centro de Análisis e Investigación, A.C. 
Sonora Ciudadana, A.C.

Mongolia
Open Society Forum (Foundation) Mongolia

Morocco
International Business Institute (IBI)

Mozambique
Centro de Integridade Pública (CIP)

Namibia
Institute for Public Policy Research (IPPR)

Nepal
Freedom Forum

New Zealand
Petrie-Deely Partnership

Nicaragua
Asociación Instituto de Estudios Estratégicos y Políticas Públicas (IEEPP)

Niger
Alternative Espaces Citoyens

Nigeria
Civil Resource Development and Documentation Centre (CIRDDOC)

Norway
Scanteam AS, Consultant

Pakistan
Omar Asghar Khan Development Foundation

Papua New Guinea
Institute of National Affairs

Peru
Ciudadanos al Día (CAD)

Philippines
Balay Mindanaw Foundation, Inc. (BMFI)
Concerned Citizens of Abra for Good Government (CCAGG)
De La Salle University Jesse M. Robredo Institute of Governance
Philippine Center for Investigative Journalism (PCIJ)

Poland
Cracow University of Economics

Portugal
Instituto de Ciências Sociais da Universidade de Lisboa (ICS-UL)
Instituto Superior de Economia e Gestão, Universidade Técnica de Lisboa (ISEG-UTL)

Romania
A&A Expert Advice

Russia
St. Petersburg Humanities and Political Studies Center

Rwanda
Collectif des Ligues et Associations de Défense des Droits de l’Homme au Rwanda (CLADHO)

São Tomé and Príncipe
Webeto

Senegal
Groupe d’Etude, de Recherche et d’Action pour le Développement (GERAD)

Serbia
Transparency - Serbia

Sierra Leone
Budget Advocacy Network (BAN)

Slovakia
MESA 10

Slovenia
University of Ljubljana, Faculty of Economics
South Africa
Centre for Economic Governance and AIDS in Africa (CEGAA)
IDASA, Economic Governance Programme
Ndifuna Ukwazi
Public Service Accountability Monitor (PSAM, formerly Centre for Social Accountability)
Social Justice Coalition (SJC)
Treatment Action Campaign (TAC)

South Korea
Ho Bum Pyun, Consultant

Spain
Universidad de Las Palmas de Gran Canaria, Departamento de Economía y Dirección de Empresas

Sri Lanka
Transparency International Sri Lanka

Sweden
Accountability and Transparency for Human Rights (AT4HR)
Melander Schnell Consultants

Tajikistan
Open Society Institute – Assistance Foundation in Tajikistan

Tanzania
HakiElimu
Policy Forum
Sikika

Thailand
Fiscal Policy Research Institute Foundation (FISPRI)

Timor Leste
Lalenok Ba Ema Hotu (LABEH)

Trinidad and Tobago
Sustainable Economic Development Unit for Small & Island Economies, University of the West Indies

Tunisia
African Center for Training of Journalists and Communicators (CAPJC)
Association for the Development of Local Democracy (ADLD)

Center of Arab Women for Training and Research (CAWTAR)
Touensa
Transparency First
Union Générale Tunisienne du Travail (UGTT)

Turkey
Turkish Economic and Social Studies Foundation (TESEV)

Uganda
Advocates Coalition for Development and Environment (ACODE)
Uganda Debt Network (UDN)

Ukraine
International Center for Policy Studies (ICPS)

United Kingdom
London School of Economics and Political Science

United States of America
Robert Keith, Consultant

Venezuela
Transparencia Venezuela

Vietnam
Center for Development and Integration (CDI)

Yemen
Cultural Development Program Foundation

Zambia
Caritas
Economics Association of Zambia (EAZ)
Jesuit Centre for Theological Reflection (JCTR)
Treatment Action and Literacy Campaign (TALC)

Zimbabwe
National Association of Non-Governamental Organisations (NANGO)

OUR STAFF

It is through the knowledge, skill, dedication, and inexhaustible effort of all of our staff members that the International Budget Partnership is able to collaborate with our civil society partners around the world to enhance public service delivery and improve governance by making government budget systems more open and accountable.
and influencing budget policies. IBP supplements the capacity and expertise of its staff with a number of consultants, many of whom we have been extremely fortunate to have worked with over several years and in a variety of contexts. Though we are not able to list them here, we thank them sincerely for their invaluable contributions to our work over this past year. It is important to note that although most staff members are based within a particular program, each contributes to the work of other teams. In 2013 IBP staff included:

Marilyn Butler-Norris
Administrative Assistant

Gary Hawes
Senior Advisor

Warren Krafchik
Executive Director

Senait Mehret
Staff Accountant

Rose Nierras
Director of Operations

Claudio Silva
International Finance Manager

Trisha Viecco
Events Coordinator

**The Open Budget Initiative**

Nusrat Ahmad
Administrative Assistant

Santiago Calderon
Program Associate

Michael Castro
Program Officer

Paolo De Renzio
Senior Research Fellow

Joel Friedman
Senior Research Fellow

Anjali Garg
Program Officer

Elena Mondo
Open Budget Survey Supervisor

Bashirullah Najimi
Program Officer

Rebecca Ordieres
Program Associate

Vivek Ramkumar
Director of International Advocacy & the Open Budget Initiative

Babacar Sarr
Program Officer

**The Partnership Initiative**

Akram Al-Turk
Program Officer

Rocio Campos
Program Officer

Ravi Duggal
Program Officer

Manuela Garza
Senior Program Officer and Technical Assistance Coordinator

Nantika Ghafur
Administrative Assistant

Mohamed Mansour Hassan
Program Officer

Helena Hofbauer
Director of Partnership Development & Innovation

Jason Lakin
Senior Program Officer and Research Fellow

Albert van Zyl
Manager, Learning and Knowledge Development

Tom Zanol
Grants Administrator

**International Training**

Shaamela Cassiem
Manager

Jennifer Sieboda
Program Officer

**Communications**

Jay Colburn
Social Media Coordinator

Deidre Huntington
Program Officer

Delaine McCullough
Manager

Erin Upton-Cosulich
Program Officer
## ANNEX A: SELECTED IBP CONFERENCES, BRIEFINGS, AND CAPACITY BUILDING IN 2013

### Selected IBP Conferences, Briefings, and Capacity Building in 2013

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Title</th>
<th>Purpose</th>
<th>Number of non-IBP participants</th>
<th>Number of IBP partner organizations</th>
<th>Number of countries</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td><strong>China</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>February</td>
<td>Workshop for China Partners</td>
<td>IBP partner organizations worked with IBP mentors to discuss opportunities to promote budget transparency in China and design projects to capitalize on them.</td>
<td>14</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Egypt and Tunisia</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>January</td>
<td>Strengthening budget reporting in Egypt and Tunisia</td>
<td>This workshop set the foundation for a small “community of practice” by facilitating a discussion about common challenges and strategies among IBP media partners.</td>
<td>10</td>
<td>6</td>
<td>2</td>
</tr>
<tr>
<td>March</td>
<td>First Capacity Development Workshop for Egyptian Partners</td>
<td>This workshop was the first in a series of basic trainings on the budget process and systems for Egyptian civil society and media partners.</td>
<td>22</td>
<td>9</td>
<td>1</td>
</tr>
<tr>
<td>May</td>
<td>First Capacity Development Workshop for Tunisian Partners</td>
<td>This workshop was the first in a series of basic trainings on the budget process and systems for Tunisian civil society and media partners.</td>
<td>20</td>
<td>12</td>
<td>1</td>
</tr>
<tr>
<td>May</td>
<td>Dialogue on the Future of Budget Transparency in the Middle East and North African (MENA) Region</td>
<td>This event began a conversation among governments and CSOs in eight countries in the region about the OBS 2012 results.</td>
<td>24</td>
<td>15</td>
<td>8</td>
</tr>
<tr>
<td>May</td>
<td>Technical Assistance</td>
<td>Both onsite and remote TA was provided to Tunisian partner CAWTAR on results-based budgeting for maternal health.</td>
<td>15</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>June</td>
<td>Second Capacity Development Workshop for Egyptian Partners</td>
<td>This workshop was the second basic training on budget work, covering budget classifications, budget information, and calculations.</td>
<td>17</td>
<td>9</td>
<td>1</td>
</tr>
<tr>
<td>Month</td>
<td>Event</td>
<td>Details</td>
<td>Participants</td>
<td></td>
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</tr>
<tr>
<td>July</td>
<td>Budget Process and Legal Framework</td>
<td>This workshop was designed for participants from the Coptic Evangelical Organization for Social Services (CEOSS) to explore its possible role in budget advocacy in Egypt. A similar workshop was provided for multiple audiences in Egypt.</td>
<td>22 1 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>August</td>
<td>Second Capacity Development Workshop for Tunisian Partners</td>
<td>This workshop was the second basic training on budget work, covering budget classifications, budget information, calculations, and results-based budgets.</td>
<td>12 6 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>December</td>
<td>Comprehension and Analysis of the Budget for Tunisian Journalists</td>
<td>This training helped local journalists and broadcasters better report on the budget. Participants were introduced to general budget processes, relevant stakeholders, legal framework, and budget documents, as well as those for Tunisia. They were also introduced to Tunisia’s draft Citizens Budget.</td>
<td>20 14 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>December</td>
<td>CARE Workshop on Budget Advocacy and Monitoring</td>
<td>In this workshop, IBP worked with participants to draft a potential budget advocacy strategy for CARE Egypt.</td>
<td>32 15 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ongoing</td>
<td>Technical Assistance</td>
<td>Provided long distance and onsite TA to Egyptian partner AFTE on developing a research and advocacy strategy for monitoring higher education budgets.</td>
<td>10 1 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ongoing</td>
<td>Technical Assistance</td>
<td>Following up on in-country trainings, IBP provided TA to all Egyptian partners.</td>
<td>40 5 1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Ecuador**

| Ongoing | Mentoring                                                          | IBP conducted mentoring visits that focused on helping partner FARO to implement their Partnership Initiative supported project advocacy strategy, close out the projects, and think strategically about how to take their work forward. | 5 1 1        |

**El Salvador**

| February | Training on Social Accountability for Salvadoran CSOs           | This training brought together IBP partner and other organizations in El Salvador to design a methodology for and develop a manual on social accountability work in the country. | 10 6 1       |
| May     | General Intermediate Webinars and In-Person Training for Latin American Partners | This set of webinars and in-person trainings provided PI partners in Latin America with additional technical assistance and capacity-building tools to help them deepen their budget analysis and advocacy skills. | 19 20 10     |
### Ongoing Mentoring

IBP conducted mentoring visits that focused on helping partners FUNDE and FUMA to implement their Partnership Initiative supported project advocacy strategies, close out the projects, and think strategically about how to take their work forward.

<table>
<thead>
<tr>
<th>Country</th>
<th>Event Description</th>
<th>Participants</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ghana</td>
<td>Exchange on Intergovernmental Fiscal Relations</td>
<td>20:8:5</td>
</tr>
<tr>
<td>India</td>
<td>Communication Strategy Development Workshops</td>
<td>16:7:1</td>
</tr>
<tr>
<td>Indonesia</td>
<td>Indonesia-China Exchange</td>
<td>16:8:2</td>
</tr>
<tr>
<td></td>
<td>Training of Trainers: Southeast Asia</td>
<td>6:4:5</td>
</tr>
<tr>
<td></td>
<td>Southeast Asia Budget Monitoring &amp; Advocacy Workshop</td>
<td>8:8:4</td>
</tr>
<tr>
<td>Kenya</td>
<td>Kenya County Budget Training Workshop</td>
<td>+/- 50:12:1</td>
</tr>
<tr>
<td></td>
<td>Kenya Budget Devolution</td>
<td>15:3:1</td>
</tr>
<tr>
<td></td>
<td>Aid &amp; Budgets Training Workshop</td>
<td>21:4:5</td>
</tr>
</tbody>
</table>

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**Ghana**

- **January**
  - **Exchange on Intergovernmental Fiscal Relations**: This facilitated workshop for IBP partners in five African countries focused on working effectively across levels of government.

**India**

- **January**
  - **Communication Strategy Development Workshops**: Two workshops (Delhi and Bangalore) were conducted to help IBP partners in India learn how to refine their communication strategies and products.

**Indonesia**

- **August**
  - **Indonesia-China Exchange**: This exchange introduced IBP partners in China to IBP partners in Indonesia in order to learn about effective local government budget work in Indonesia.

- **October**
  - **Training of Trainers: Southeast Asia**: First workshop in a series designed to facilitate the development of a set of skilled local trainers for Indonesia, Cambodia, Myanmar, Singapore, and Vietnam.
  - **Southeast Asia Budget Monitoring & Advocacy Workshop**: Participants from the Southeast Asia region developed and refined budget monitoring and advocacy projects for their respective countries.

**Kenya**

- **February**
  - **Kenya County Budget Training Workshop**: This pilot workshop aimed to support national and local civil society organizations in preparing to participate in the new county-level planning and budget processes.

- **June**
  - **Kenya Budget Devolution**: This was a training on county budgets and devolution for three key IBP partners in Kenya: I Choose Life, Kenya Alliance of Resident Associations, and the National Taxpayers Association.

- **July**
  - **Aid & Budgets Training Workshop**: This was the second training on aid monitoring provided for key international organizations working on monitoring aid and budgets. IBP designed and provided the workshops in response to a request for support from Publish What You Fund, Integrity Action (formerly Tiri), and Development Initiatives.
<table>
<thead>
<tr>
<th>Month</th>
<th>Event</th>
<th>Details</th>
<th>Attendees</th>
</tr>
</thead>
<tbody>
<tr>
<td>August</td>
<td>Training with Kericho County Assembly on budgets with youth groups.</td>
<td>This was a training with the full Kericho County Assembly on budgets with youth groups.</td>
<td>53 2 1</td>
</tr>
<tr>
<td>August</td>
<td>Training in Limuru with TISA partners on the budget process.</td>
<td>This was a one-day training with TISA partners on the budget process.</td>
<td>20 3 1</td>
</tr>
<tr>
<td>September</td>
<td>Journalist Training with Twaweza Communications and MCK.</td>
<td>This workshop provided training for journalists from three counties in Eastern Kenya on budgets and devolution.</td>
<td>10 1 1</td>
</tr>
<tr>
<td>November</td>
<td>Fanikisha Health Training</td>
<td>This was a one-day training with health groups on the budget process and county-level budget analysis.</td>
<td>35 1 1</td>
</tr>
<tr>
<td>November</td>
<td>Busia Public Forum with NTA on County Budget and Economic Forums (CBEF)</td>
<td>This meeting on CBEF included citizens and government officials and focused on planning a way forward for nominating members and initiating meetings.</td>
<td>90 1 1</td>
</tr>
<tr>
<td>November</td>
<td>Machakos Journalist Training with Twaweza Communications and MCK</td>
<td>This workshop provided training for journalists from three counties in eastern Kenya on budgets and devolution.</td>
<td>10 2 1</td>
</tr>
<tr>
<td>Mexico</td>
<td>Strategic Meeting with Latin American partners on County Budget and Economic Forums (CBEF)</td>
<td>This two-day strategic meeting with Latin American partners assessed the current constraints faced by budget CSOs in the region and began a strategic discussion on a possible joint project to push the boundaries of budget advocacy in the region.</td>
<td>6 6 4</td>
</tr>
<tr>
<td>Mozambique</td>
<td>Budgeting for Human Rights</td>
<td>IBP supported Oxfam Novib program officers to work with their partners to plan for budget monitoring projects.</td>
<td>20 1 6</td>
</tr>
<tr>
<td>South Africa</td>
<td>Training of Trainers for Social Justice Coalition on Conducting Social Audits</td>
<td>This workshop was to train members of the Social Justice Coalition in South Africa to conduct social audits on refuse collection and sanitation in South African townships.</td>
<td>20 2 1</td>
</tr>
<tr>
<td>Turkey</td>
<td>Budget Analysis and Advocacy Horizontal Exchange workshop for MENA Partners</td>
<td>The third in a series of workshops for partners in Egypt and Tunisia, this workshop brought together IBP’s MENA partners with key organizations from around the world to discuss budget work experiences from Africa, Asia, and Latin America.</td>
<td>48 30 8</td>
</tr>
</tbody>
</table>
### United Kingdom

**November**  
**GIFT/OGP Fiscal Openness Working Group**  
IBP and GIFT co-hosted this workshop to establish a working group to support public finance technicians in implementing Open Government Partnership National Action Plans.  

### United States

**May**  
**Assessing Budget Transparency in Subnational Governments: Findings from Brazil, Indonesia, and Tanzania**  
The initial findings of three case studies on subnational budget transparency were presented in this workshop, which included a panel discussion hosted by the Urban Institute and IBP.

### Open Budget Survey 2012 Events

<table>
<thead>
<tr>
<th>Month</th>
<th>Event Description</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>European Regional Release of the Open Budget Survey 2012 Sweden</td>
<td>An OBS 2012 release event hosted by the Swedish International Development Cooperation Agency at which attendees discussed the state of budget transparency and accountability and the implications for donor aid flows.</td>
</tr>
<tr>
<td>January</td>
<td>European Regional Release of the Open Budget Survey 2012 Belgium</td>
<td>An OBS 2012 release event hosted by the European Union at which attendees discussed the state of budget transparency and accountability and the implications for donor aid flows.</td>
</tr>
<tr>
<td>February</td>
<td>Southeast Asia Regional Release of the Open Budget Survey 2012 Indonesia</td>
<td>An OBS 2012 release event co-hosted with the government of Indonesia at which attendees discussed the current state of budget transparency and accountability, and implications for the region.</td>
</tr>
<tr>
<td>February</td>
<td>“How Can the Pace of Budget Transparency be Increased?” Open Budget Survey 2012 International Release Roundtable Washington, D.C.</td>
<td>Co-hosted by IBP and the World Bank Institute, this event featured the release of the results of the 2012 Survey, as well in-country experiences from Afghanistan, Brazil, and Liberia.</td>
</tr>
<tr>
<td>February</td>
<td>South Asia Regional Release of the Open Budget Survey 2012 India</td>
<td>An OBS 2012 release event co-hosted with CBGA at which attendees discussed the results of the Survey, the current state of budget transparency and accountability, and regional implications.</td>
</tr>
<tr>
<td>Month</td>
<td>Region</td>
<td>Event Description</td>
</tr>
<tr>
<td>-------------</td>
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<td>------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>February</td>
<td>European Regional</td>
<td>An OBS 2012 release event with GIZ at which attendees discussed the results of the Survey and implications for donor aid flows.</td>
</tr>
<tr>
<td></td>
<td>Release of the Open Budget</td>
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<td></td>
<td>Survey 2012</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Germany</td>
<td></td>
</tr>
<tr>
<td>March</td>
<td>Central Asia Regional</td>
<td>An OBS 2012 release event at which attendees discussed the results of the Survey, the current state of budget transparency and accountability, and regional implications.</td>
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<tr>
<td></td>
<td>Release of the Open Budget</td>
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<tr>
<td></td>
<td>Survey 2012</td>
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<tr>
<td></td>
<td>Kyrgyz Republic</td>
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<tr>
<td>May</td>
<td>Lusophone Countries</td>
<td>An OBS 2012 release event co-hosted with the government of Brazil at which attendees discussed the results of the Survey, the current state of budget transparency and accountability, and regional implications.</td>
</tr>
<tr>
<td></td>
<td>Release of the Open Budget</td>
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<tr>
<td></td>
<td>Survey 2012</td>
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<tr>
<td></td>
<td>Brazil</td>
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</tr>
<tr>
<td>May</td>
<td>MENA Regional</td>
<td>An OBS 2012 release event at which attendees discussed the results of the Survey, the current state of budget transparency and accountability, and regional implications.</td>
</tr>
<tr>
<td></td>
<td>Release of the Open Budget</td>
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<tr>
<td></td>
<td>Survey 2012</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tunisia</td>
<td></td>
</tr>
<tr>
<td>July</td>
<td>Latin America Regional</td>
<td>An OBS 2012 release event co-hosted by the government of Dominican Republic at which attendees discussed the results of the Survey, the current state of budget transparency and accountability, and regional implications.</td>
</tr>
<tr>
<td></td>
<td>Release of the Open Budget</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Survey 2012</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dominican Republic</td>
<td></td>
</tr>
<tr>
<td>August</td>
<td>Sub-Saharan Africa Regional</td>
<td>An OBS 2012 release event at which attendees discussed the results of the Survey, the current state of budget transparency and accountability, and regional implications.</td>
</tr>
<tr>
<td></td>
<td>Release of the Open Budget</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Survey 2012</td>
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<tr>
<td></td>
<td>Kenya</td>
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</tr>
</tbody>
</table>

**Webinars**

<table>
<thead>
<tr>
<th>Month</th>
<th>Event Description</th>
<th>Participants</th>
</tr>
</thead>
<tbody>
<tr>
<td>August</td>
<td>Webinar on Budget Calculations</td>
<td>8 8 1</td>
</tr>
<tr>
<td></td>
<td>This webinar was a follow up for Latin American partners who attended the earlier general intermediate training. The webinar recording subsequently has been used by an increasing number of other activists in the region.</td>
<td></td>
</tr>
<tr>
<td>September</td>
<td>Pilot Case Study Webinar: Using Litigation for Budget Advocacy</td>
<td>6 13 4</td>
</tr>
<tr>
<td></td>
<td>IBP’s Learning Program and Capacity Building teams piloted a case study webinar on effective litigation strategies for budget work.</td>
<td></td>
</tr>
</tbody>
</table>
ANNEX B: IBP PUBLICATIONS, MULTIMEDIA PRODUCTIONS, AND DIGITAL RESOURCES IN 2013

IBP Publications, Multimedia Productions, and Digital Resources in 2013

IBP Case Studies and Briefs


- “When Opportunity Beckons: The Impact of the Public Service Accountability Monitor’s Work on Improving Health Budgets in South Africa,” by Alta Folscher and John Kruger.


- Updated: “Samarthan’s Campaign to Improve Access to the National Rural Employment Guarantee Scheme in India,” by Ramesh Awasthi.


- “Key Challenges and Opportunities for Budget Transparency in Tunisia,” by Anja Linder.


- “Public Participation in Kenya: County Budget and Economic Forums – Principles and Options,” by Jason Lakin.

- “First Do No Harm: Is Government Minding Our Health As it Devolves?” by Jason Lakin and John Kinuthia.

- “Toward Public Participation in the County Budget Process in Kenya: Principles and Lessons from the Former Local Authority Service,” by Jason Lakin.

- “County Budgets: How Do We Know If There Is Enough Money to Maintain Key Services?” by Jason Lakin.


IBP Guides

• *50 Things Every County Government Official Needs to Know About Public Finance Under the Constitution*, by the Commission for the Implementation of the Constitution (CIC) and the International Budget Partnership.


• Revised and Expanded: *The Kenyan Public Finance Management Act 2012 FAQ for Citizens*, by the Commission for the Implementation of the Constitution (CIC) and the International Budget Partnership.

• *16 Key Questions about Your County Budget*, by the Institute of Economic Affairs, The Institute for Social Accountability, the International Budget Partnership, WALINET, World Vision Kenya, ARTICLE 19, and I Choose Life – Africa.


• *A Popular Guide to County Planning and Budgeting*, by the Institute for Social Accountability and the International Budget Partnership.


• *Citizenry and Public Budget*, by Mayli Sepulveda, Juan Pablo Guerrero, and Atzimba Baltazar (in collaboration with IBP’s Partnership Initiative).


OBS 2012 Publications


• Individual summary reports for all 100 countries included in the 2012 Survey.

• Open Budget Survey 2012 Questionnaire implemented in all 100 countries included in the 2012 Survey.

• Open Budget Survey 2012 Methodology.

• Open Budget Survey 2012 Key Findings.

• Open Budget Survey 2012 Global Press Release.

• “What People Are Saying About the Open Budget Survey 2012:”

• “2006-2012 Excel Database” of Answers to Open Budget Questionnaires 2006-2012.

Multimedia and Digital Resources


• Library of Public Budget Documents, available at: [https://docs.google.com/folderview?pli=1&id=GByA9wmvBrAnZN3ZrdzNzc51Zzq](https://docs.google.com/folderview?pli=1&id=GByA9wmvBrAnZN3ZrdzNzc51Zzq).

Journal and Other non-IBP Publications


CRITERIA FOR PUBLIC AVAILABILITY

1) All citizens, no discrimination
2) Available @ the source (institution that produces the doc)
3) FREE or MINIMAL COST
4) TIMELINESS!!
## ANNEX C: SELECTED IBP PRESENTATIONS IN 2013

<table>
<thead>
<tr>
<th>Date</th>
<th>Title</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>February</td>
<td>Health Financing and Human Rights</td>
<td>Center of Inquiry into Health and Allied Themes Annual Meeting, Mumbai, Ravi Duggal</td>
</tr>
<tr>
<td>March</td>
<td>Budget Dialogue between American and Mexican State Government Officials</td>
<td>Woodrow Wilson Center, Washington, D.C., Vivek Ramkumar</td>
</tr>
<tr>
<td>April</td>
<td>The Contribution of IBP and GIFT to Financial Transparency</td>
<td>People’s Budget Initiative Workshop, Delhi, Ravi Duggal</td>
</tr>
<tr>
<td>April</td>
<td>Fiscal Transparency and Accountability: Global Experience and Lessons for India</td>
<td>Fiscal Transparency and Open Budgeting hosted by the International Centre for Information Systems and Audit Office of C&amp;AG of India, Delhi, Ravi Duggal</td>
</tr>
<tr>
<td>May</td>
<td>Assessing Budget Transparency in Subnational Governments: Findings from Brazil, Indonesia, and Tanzania</td>
<td>Briefing on subnational budget transparency, hosted by Urban Institute, Washington, D.C., Vivek Ramkumar</td>
</tr>
<tr>
<td>May</td>
<td>Opportunities and Obstacles for Greater Budget Transparency</td>
<td>Plenary keynote: The Exchange Public Financial Management Forum 2013 hosted by World Bank and Africa Development Bank, UAE, Vivek Ramkumar</td>
</tr>
<tr>
<td>June</td>
<td>Methods to Track Health Insurance Expenditure in the Budget</td>
<td>National Conference on Health Insurance hosted by Society for the Assistance of Children in Difficult Situations, Delhi, Ravi Duggal</td>
</tr>
<tr>
<td>June</td>
<td>Open Budgets: The Political Economy of Transparency, Participation, and Accountability</td>
<td>Book launch hosted by the University of Oxford, Oxford, Paolo de Renzio</td>
</tr>
<tr>
<td>June</td>
<td>“Pesos y Contrapesos”</td>
<td>Auditoria Superior de la Federacion TV program, Mexico, Helena Hofbauer</td>
</tr>
<tr>
<td>June</td>
<td>Open Budgets: The Political Economy of Transparency, Participation, and Accountability</td>
<td>Book launch hosted by the Overseas Development Institute, London, Paolo de Renzio</td>
</tr>
<tr>
<td>Month</td>
<td>Event Description</td>
<td>Location/Host</td>
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<tr>
<td>July</td>
<td>The Relevance of Open Data to Budget Transparency and Accountability</td>
<td>Open Government Hub, Washington, D.C., Vivek Ramkumar</td>
</tr>
<tr>
<td>July</td>
<td>Monitoring Women's Health through Budget Analysis</td>
<td>Inter-Parliamentary Union Conference for Parliamentarians in Asia and Africa, Dhaka, Ravi Duggal</td>
</tr>
<tr>
<td>August</td>
<td>Supporting Learning in Independent Organizations</td>
<td>Social Accountability Practitioners Conference, hosted by Public Sector Accountability Monitor, Cape Town, Albert van Zyl</td>
</tr>
<tr>
<td>September</td>
<td>Budgets and Article 2 of the Covenant on Human Rights</td>
<td>Conference on Judicial Powers and Public Finance, Mexico City, Helena Hofbauer</td>
</tr>
<tr>
<td>October</td>
<td>IBP Response to Draft Revised Fiscal Transparency Code</td>
<td>IMF consultation, Washington, D.C., Vivek Ramkumar</td>
</tr>
<tr>
<td>October</td>
<td>The Role of CSOs in Public Finance Accountability</td>
<td>Global Conference on Transparency hosted by HEC School of Management, Paris, Albert van Zyl</td>
</tr>
<tr>
<td>October</td>
<td>Potential Roles for Oxfam America in Promoting Budget Accountability</td>
<td>Oxfam America Board Meeting, Washington, D.C., Warren Krafchik</td>
</tr>
<tr>
<td>October</td>
<td>Strengthening Fiscal Transparency and Government Accounting</td>
<td>Hosted by the IMF as part of the IMF/World Bank Annual Meetings, Washington, D.C., Warren Krafchik</td>
</tr>
<tr>
<td>October</td>
<td>Open Budgets: The Political Economy of Transparency, Participation, and Accountability</td>
<td>Book launch hosted by the World Bank, Washington, D.C., Paolo de Renzio</td>
</tr>
<tr>
<td>November</td>
<td>Financial Transaction Taxes and Tax Havens</td>
<td>Center for Budget and Governance Accountability Consultation, Delhi, Ravi Duggal</td>
</tr>
<tr>
<td>November</td>
<td>Transparency and Citizen Engagement in Budget Processes</td>
<td>Budget Transparency Week hosted by the Municipal Assembly of São Paulo, Brazil, São Paulo, Paolo de Renzio</td>
</tr>
<tr>
<td>November</td>
<td>The Budget Process: Shaping Fiscal Policy and How Budgets Respond to Environmental Rights</td>
<td>Turning Public Budgets toward Sustainability hosted by Global Policy Forum and GIZ, Berlin, Helena Hofbauer</td>
</tr>
<tr>
<td>December</td>
<td>Opportunities for a Dialogue on Open Government in MENA</td>
<td>Hosted by World Bank as part of the IMF/World Bank Annual Meetings, Washington, D.C., Warren Krafchik</td>
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</tbody>
</table>
The International Budget Partnership collaborates with civil society around the world to use budget analysis and advocacy as a tool to improve effective governance and reduce poverty.